

**Internal Revenue Service Advisory Council
2013 Member Biographies**

Michele J. Alexander

Ms. Alexander has over 30 years experience in taxation, and is the owner of Jackson, Jackson & Jackson, in Pittsburgh, PA. She specializes in tax preparation for individuals, businesses and organizations, including the preparation and filing of all federal, state and local tax returns as well as business, corporate, partnerships and Pennsylvania inheritance tax returns. As tax professionals, her company handles all aspects of taxation. In addition, she represents clients before the IRS at the Examination and Appeals level. Prior to owning and operating Jackson, Jackson, & Jackson, her professional work experience included teaching, grant writing, negotiating federal contracts, preparation of individual and business taxes and preparing clients for tax audits. Ms. Alexander is a member of the Allegheny County Bar Association, NATP and is a Court Appointed Special Advocate (CASA). Ms. Alexander holds a B.A. from Shaw University, Raleigh, NC. **(W&I Subgroup)**

John G. Ams

Mr. Ams, J.D., is the Executive Vice President and Chief Operating Officer for the National Society of Accountants ("NSA") in Alexandria, VA. He has over 30 years in the federal tax arena with expertise providing legislative and regulatory representation in accounting and federal tax matters to a variety of constituencies including individuals, non-profit organizations, and corporations. At NSA, a professional society whose members are professionals in the areas of accounting and taxation, he is responsible for all operations and provides information, education and guidance to his membership regarding IRS regulations and administrative concerns including the new IRS tax return preparer requirements. He has presented testimony to IRS on numerous occasions and most recently testified in support of Circular 230 proposed regulations, where he raised a number of implementation concerns. Mr. Ams holds a J.D. from Georgetown University Law Center and a BA from Michigan State University, East Lansing, MI. **(OPR Subgroup)**

Tara S. Anthony

Ms. Anthony is a Manager/Tax Practitioner with Popular Ventures, in Detroit, MI. Her responsibilities include working with audits, offers in compromise, installment agreements and penalty abatements and payroll taxes. She is a chartered tax professional and has completed courses in individual and small business income tax preparation. She works with seniors and low income taxpayers in a large urban

metropolitan area, and assist students with their tax filing requirements and tax counseling. Ms. Anthony holds a BA in Finance from Trinity College, Metairie, Louisiana and a BA in Management Organizational Development from Spring Arbor University, Spring Arbor, MI. **(W&I Subgroup)**

Donna K. Baker

Ms. Baker, CPA, has worked in the accounting field for over 24 years and is the owner of Donna Baker & Associates, CPA and Tax Pro Filers, in Adrian, MI. In addition, she is an Associate Professor of Accounting and Chair of Accounting Department at Siena Heights University in Adrian, MI, where she teaches Intermediate Accounting, AIS, Forensic Accounting, Auditing, Taxation, etc. Her CPA firm currently prepares 650 tax returns per year focusing on C Corps, S Corps, partnerships, agricultural, non-profits and small to mid size business returns. Her firm also provides services in auditing, business consulting, strategic tax planning, forensic examination, financial statement preparation and payroll. Ms. Baker started Tax Pro Filers as a sabbatical project that was modeled after large tax preparation chains, such as H&R Block & Jackson Hewitt. She currently has three locations and prepares 4000 tax returns per year. She is a member of AICPA, NATP, and the Michigan Association of Certified Public Accountants and the Lenawee County VITA Coalition. Ms. Baker holds a MBA Professional Accounting/Information Systems from Michigan State University and a BA – Accounting from Siena Heights University. **(W&I Subgroup)**

David F. Golden

Mr. Golden, LL.M., J.D., CPA, has worked in the tax field for over 26 years and is a partner with the law firm of Troutman Sanders LLP, in Atlanta, Georgia. His responsibilities include, planning, compliance, transactions, and civil tax controversies. He is involved in a variety of matters relating to state and federal taxation of corporations, partnerships, individuals, tax exempt entities and industrial development bonds. He also provides a full range of trust and estate planning services. In addition, he prepared comments on behalf of the American Association of Attorney-Certified Public Accountants (AAA-CPA), on proposed regulations to the Section 6694 Tax Return Preparer Penalty Rules and have spoken extensively regarding Circular 230 and its impact on tax lawyers and certified public accountants. He is a member of the American Bar Association (ABA) and a member of AAA-CPA. Mr. Golden holds an LL.M. from Emory University a J.D. from the University of Georgia and a BS from Ohio State University. **(OPR Subgroup)**

Linda S. Harding

Ms. Harding, CPA is the Director of Tax for CPAmerica International, a national association of independent CPA firms in Alachua, FL. She has almost 30 years in the field of taxation. Her responsibilities include overseeing the members' tax needs including technical resources, tax practice management, best practices, publications, continuing education and information disbursement. She has a strong technical background in federal and state taxation, including tax minimization strategies, tax compliance, FAS 109/FIN 48 requirements and disclosures and is proficient in tax issues regarding C Corporations, S Corporations, Partnerships, LLCs, individuals and estate and gift tax planning and GAAP. In addition, she is charged with keeping members informed of the requirements of Circular 230 standards as well as other practice issues (such as IRC Section 7216). In addition, she is a member of the American Institute of Certified Public Accountants (AICPA), a member of the AICPA Legislation and Policy Committee and the Florida Institute. **(OPR Subgroup Chair)**

Sanford D. Kelsey, III

Mr. Kelsey, JD, LL.M., CPA, has worked in the tax field for over 18 years including in government, industry, and private practice and is currently a Senior Tax Attorney for FedEx Corporation, in Memphis, TN. His responsibilities include advising stakeholders of FedEx's various subsidiaries on federal, state and local, and international tax matters. He has also advised clients on administrative and legislative initiatives. In addition, his experience includes counseling clients on tax matters regarding structuring transactions and providing representation during tax contests. He has served as tax counsel on projects involving multi-discipline clients and has provided technical support for the clients' tax departments. Mr. Kelsey currently serves as an articles editor on the Editorial Board and Publication Committee of The Tax Lawyer – SALTE, an American Bar Association (ABA) Publication. He is also a member of the ABA, the Florida Bar Association and the Tennessee Society of Certified Public Accountants. Mr. Kelsey is a CPA (IN-inactive) and holds an LL.M. from Georgetown University Law Center, a J.D. from Indiana University School of Law and a BBA from Tennessee State University. **(SBSE Subgroup)**

Richard G. Larsen

Mr. Larsen, JD, CPA, is a Distinguished Professor of Accounting at George Mason University, School of Management in Fairfax, VA. He teaches courses on Taxation and Managerial Decision Making and on Taxes and Business Strategy. Prior to joining George Mason University he was a

partner in the National Tax Department of Ernst & Young. At the time of retirement, he was a member of the Tax Accounting and Risk Advisory Services group specializing in accounting for income taxes (including FIN 48 disclosures) and tax risk management (he was the global director of this area). He is a member of AICPA, ABA, National Association of Corporate Directors and the American Accounting Association and he is presently on the Board of Directors of Tax Analysts and the Bureau of National Affairs Accounting Advisory Board. Mr. Larsen holds a JD from George Washington University, National Law Center, Washington, D.C. and a BBA from George Washington University, Washington, DC. **(LB&I Subgroup)**

Janice Lucchesi

Ms. Lucchesi, CPA, currently serves as Vice President of Tax for Akzo Nobel Inc, in Chicago, IL. Ms. Lucchesi joined Akzo Nobel in 1993 and her responsibilities include directing the tax affairs of the companies in North America and coordinating transactions with international tax impact with the foreign parent. Prior to joining Akzo Nobel Inc., Ms. Lucchesi was a Senior Manager with Ernst and Young. Ms. Lucchesi has served as a member of the Executive Committee of the Organization for International Investment, the International Fiscal Association, and the Tax Executive Institute. She is member of the Advisory Board of the George Washington Law School/IRS Annual Institute on Current Issues in International Taxation and the University of Chicago Tax Conference Planning Committee. She is a CPA, and holds a BA degree in economics and sociology from Rice University and a Master of Management degree from Northwestern University. **(LB&I Subgroup Chair)**

Mark Stephen Mesler (Sr.)

Mr. Mesler, J.D., has over 25 years experience in taxation, and is a Principal with Ernst and Young, LLP., in Atlanta, Georgia. He leads E&Y's Southeast Tax Controversy and Risk Management Service group and represent taxpayers before the IRS at all levels of tax controversies. His responsibilities include both large global companies and middle market. He has assisted them on a variety of dispute resolution tools and processes ranging from the Quality Examination Process, Fast Track Settlement, preparing for litigation, Pre-Filing Agreements, Private Letter Rulings, etc. In addition, he served on teams tasked with implementing major IRS policy initiatives, such as the disclosure of reportable transactions by taxpayers and material advisors, implementation of Schedule M-3, Schedule UTP, and changes to Circular 230. He is the author and presenter of

various legal and accounting education seminars. Previously, he was a trial attorney for the IRS' Office of Chief Counsel, where he specialized in complex litigation and bankruptcy matters. Mr. Mesler holds a J.D. from Georgia State University College of Law and a B.S. from Baptist University of America. **(LB&I Subgroup)**

Charles J. Muller, III

Mr. Muller, LL.M., J.D., has worked in the tax field for over 30 years and is an Attorney/Shareholder with the law firm of Chamberlain Hrdlicka, in San Antonio, TX. His responsibilities include, civil, criminal, malpractice, tax, commercial and financial. He represents major health care providers in False Claims Act litigation. His tax controversy practice includes federal and state civil tax litigation; federal criminal tax litigation including related white collar crime representation; property tax disputes and litigation; representation of attorneys and accountants in malpractice cases and discipline proceedings; representation of taxpayers before the IRS appeals offices; and representation of taxpayers during civil and criminal IRS examinations. Mr. Muller has chaired the American Bar Association Committee on Civil and Criminal Penalties and the Penalties Tax Force and he is a recipient of the Attorney General's Marshall Award for Outstanding Legal Achievement in the Trial of Complex Litigation. He is a member of both the American College of Tax Counsel and the American Bar Association (ABA), Tax Section, in addition to being listed in the Best Lawyers in America. He is a lecturer and presenter on various topics to professional organizations. Mr. Muller holds an LL.M. (Taxation) from Georgetown University School of Law and a J.D. and B.A. from St. Mary's University. **(OPR Subgroup)**

Fred F. Murray

Mr. Murray, J.D., CPA, is a Managing Director, Grant Thornton, LLP, U.S. member of Grant Thornton International, in Washington, DC. His responsibilities include managing policy, procedures, and risk in relation to United States Tax Services practice for a major international accounting firm with more than 500 offices in 113 countries – including evaluation of tax return positions and penalty concerns; risk analysis; reportable transactions and material advisor concerns; disputes and controversies with tax authorities, Sarbanes-Oxley, SEC, GAO and PCAOB matters; and SFAS 109/FIN 48 (ASC 740) financial accounting matters. He is a recipient of the 2010 Grant Thornton Tax Outstanding Performance Award. His experience includes public law and accounting practice

and previous government service as Special Counsel to the Chief Counsel for the Internal Revenue Service and as Deputy Assistant Attorney General in the Tax Division at the Department of Justice. He is an Adjunct Professor of Law at Georgetown University Law Center. He is a member of the American Bar Association (ABA) Section of Taxation, (Council Director (2012-2015), and Chair (2009-2011), Committee on Administrative Practice). In addition, he is a Fellow of the American Law Institute, and a member of the American College of Tax Counsel, AICPA and the Federal Bar Association (Chair-Elect, Section of Taxation). Mr. Murray holds a J.D. from the University of Texas at Austin Law School and a B.A. from Rice University. **(SBSE Subgroup)**

Paul O'Connor

Mr. O'Connor, LL.M., JD, CPA, is the Vice President, Head of U.S. Tax for EMD Millipore Corporation, in Billerica, MA. He has 32 years in taxation in the technology, software, and bioscience fields. For more than two decades, he has been chief tax officer for Millipore Corporation (now EMD Millipore, a wholly-owned subsidiary of Merck KGaA, Darmstadt, Germany), a company engaged in bioscience research, chemical and pharmaceutical production. He manages a department of 11 members; overseeing all tax matters for Merck's North American subsidiaries, which include corporate tax, risk management, transfer pricing, and dispute resolution. He is a member of Tax Executive Institute (TEI) and served as the International President from 2010-2011. Mr. O'Connor holds a LL.M. in Taxation from Boston University Law School, a J.D. from Suffolk University Law School and a B.S. from Boston College, School of Management. **(LB&I Subgroup)**

Luis R. Parra, EA

Mr. Parra, EA, is the owner of Key Accounting of New York, in Bronx, NY. He has over 25 years of professional experience in accounting, auditing and taxation. He prepares tax returns for individual tax clients, small business and non-profit organizations. He previously served as a VITA instructor and he is the founder and President of the Latino Association of Tax Preparers, Inc (LATAX). The LATAX is a non-profit organization providing education and support to Latino Tax Preparers in the United States. It has over 200 members in ten states that provide tax preparation services. In addition, he is the founder of the first tax school in the Bronx, NY (English and Spanish classes) and over 1,200 have participated in classes. Mr. Parra is a member of NATP and NAEA. He holds a BA degree in accounting from Inter-American University in San Juan, PR. **(W&I Subgroup)**

David M. Penney

Mr. Penney is the General Director, Taxes and Customs and Assistant Secretary, General Motors of Canada Limited, in Oshawa Ontario, Canada. He has 36 years of professional experience in government, public practice, and industry. He serves as the Head of Tax for General Motors of Canada, leading a team responsible for income property and commodity tax matters. His experience includes a wide range of cross border issues and in particular transfer pricing controversies involving Canada and the United States. Mr. Penney served as TEI's International President for the 2011-2012 term. A member for more than two decades, he previously held several important positions in TEI's senior leadership cadre, including Senior Vice President and as a member of TEI's Executive Committee. In addition, he has served on the Large Business Advisory Committee, of the Canada Revenue Agency. Mr. Penney holds a Bachelor of Commerce degree from Carleton University School of Business and a Chartered Accountant designation from the Institute of Chartered Accountants of Ontario, Canada.
(LB&I Subgroup)

William E. Philbrick

Mr. Philbrick, CPA/ABV, CVA, CFF, CGMA is a Senior Vice President with Greenberg, Rosenblatt, Kull, & Bitsoli, P.C., in Worcester, MA. He has over 30 years experience in taxation and his responsibilities include individual and corporate taxation and tax planning at both the Federal and state levels including international taxation. He also has extensive experience in mergers and acquisitions, and has represented clients as an expert witness for valuations in dispute litigation proceedings. He has represented clients in estate and valuation matters before the IRS and the Commonwealth of Massachusetts. In addition, he prepares valuations for closely held businesses, publicly traded companies, personal holding companies and LLCs. These entities operations include personal service providers such as insurance agencies and investment holdings, real estate management, manufacturers, construction and technology services. He has also represented clients before the IRS and various states with respect to insolvency matters concerning cancellation of debt income, collection matters and divisive reorganizations. Mr. Philbrick is a frequent lecturer and speaker before professional organizations on several tax areas. Mr. Philbrick is a member of the AICPA, the Massachusetts Society of Certified Public Accountants, the Massachusetts Association of Accountants, the National Association of Certified Valuators and Analysts, and the National Society of Accountants. Mr. Philbrick holds a BS in

BA degree from Salem State University, Salem, MA, and a MST from Bentley University, Waltham, MA. **(W&I Subgroup)**

Andre' L. Re

Mr. Re has worked in the field of taxation for over 41 years and is the owner of Andre' L. Re, in McDonough, GA. He is a tax consultant and has represented large and medium size corporations before the IRS regarding complex issues at the group and Appeals level. His responsibilities include research and development, travel and entertainment, insurance, tax exempt status, large partnership, and many other issues. Prior to owning his own business he worked for Ernst & Young where his responsibilities included IRS income tax examinations, Service Center processes, employee plans and exempt organizations, tax controversy, and collection matters. He has had numerous opportunities to work with IRS Service Center Campuses to resolve issues with account records, sub S elections, collection procedures, entity elections, and AUR notices. In addition, he worked as a VITA volunteer and has assisted taxpayers with offers in-compromise, installment agreements and other individual and small business tax issues. Mr. Re holds a BS in accounting from Ferris State University, Big Rapids, MI, and an MA in Public Administration from Syracuse University. **(W&I Subgroup Chair)**

Janeen Ryan

Ms. Ryan, EA has 27 years experience in the field of taxation and is the owner of Janeen Ryan, EA, in Aurora, CO. As a self-employed tax accountant she does tax preparation and tax planning for individuals and small businesses. Her expertise is predominantly small businesses and residential rental properties. She is the Past President of the Colorado Society of Enrolled Agents (COSEA) 2009 and 2010 and is a current member of the board. In addition, she is a member of the National Association of Enrolled Agents (NAEA) and Public Accountant's Society of Colorado (PASC). Ms. Ryan holds a BS in Accounting from the University of Illinois, Champaign, IL. **(OPR Subgroup)**

Karen Salemi, FLMI, CPP

Ms. Salemi, CPP, FLMI, is Learning Consultant with Zero Chaos, which provides high-quality contingent workforce solutions. Previously, she was a Global Training Leader at International Business Machines (IBM) Corporation, in Pepperell, MA, where she created and delivered payroll related courses including COBRA, 401k, Stock options, accounting, balancing and reconciling, year-end W-2c, multistate issues and local tax classes. Prior to working at IBM, Ms. Salemi, was a Solutions Consultant and Training Manager at Kronos, Inc., a management software and

services company, where she helped define their work requirements and building the technical specifications document that is used to configure the HR and payroll systems. She also worked as a Practice Leader of the Employment Tax Consulting group in Ernst & Young's Dallas office, assisting small business and other clients with various process and tax compliance issues, as well as systems implementations. Ms. Salemi is a member of the American Payroll Association (APA) and currently serves as its treasurer. She also serves on APA board of contributing writers, where she publishes and reviews articles dealing with payroll tax and compliance issues, and the Government Affairs Task Force (GATF) for Paycards subcommittee. The GATF actively monitors federal and state legislation and/or regulatory action that could adversely impact the ability of employers to successfully deploy payroll cards to their employees. Ms. Salemi holds a MBA from Seton Hall University, South Orange, NJ and a BA in Accounting from William Paterson University, Wayne, NJ. **(SBSE Subgroup)**

Neil D. Trautenberg

Mr. Trautenberg, JD, recently worked as Vice President-Corporate Tax for Sun Microsystems, in Broomfield, Colorado. He has over 35 years experience in taxation that included an international restructuring strategy that integrates subsidiaries attained through acquisition with existing Sun subsidiaries. In addition, he managed a valuation allowance in excess of \$1.8 billion and was responsible for all federal, state and foreign tax matters of corporation and multiple subsidiaries located in the United States, Europe, and Asia. He regularly attended audit committee meetings to advise on tax matters of the company and oversaw the implementation of the Sarbanes-Oxley tax process review that resulted in no material weaknesses or significant deficiencies. Mr. Trautenberg is a lecturer on various topics to professional organizations, most recently focusing on matters related to FIN 48, International Financial Reporting Standards (IFRS), and new IRS Schedule UTP. He is a member of the ABA-Tax Section, MAPI and was Tax Executive Institute (TEI), International President from 2009-2010. Mr. Trautenberg holds a JD and a BS from Case Western Reserve University. **(LB&I Subgroup)**

Sherrill L. Trovato

Ms. Trovato, EA, is the Principal/Owner of Sherrill Trovato, MBA, MST, EA, USTCP, in Fountain Valley, CA. Ms. Trovato has more than 20 years of compliance expertise in tax preparation and consultation, and specializes in tax controversy representation before the IRS and in the Tax

Court. She provides other services for her predominantly small business clients including financial statement compilation. She has authored articles and developed a program that teaches tax professionals about practice before the US Tax Court. Since 2002 she's been a regular speaker at the National Association of Enrolled Agents' National Tax Practice Institute and instructs for other professional groups across the nation. Ms. Trovato is the current Immediate Past President of the National Association of Enrolled Agents (NAEA). Ms. Trovato holds a Master of Science Degree in Taxation, a Master of Business Administration and a BA in Accounting from California State University, Fullerton.
(SBSE Subgroup)

Deborah Walker

Ms. Walker, CPA, is a partner with Deloitte Tax LLP, in Washington, DC. She is a leader of the Washington National Tax Global Employer Services practice. She specializes in numerous employee benefit and executive compensation issues, including qualified and nonqualified deferred compensation arrangements, employment taxes, and health and other welfare benefits plans. She also assists clients in resolving liabilities for unpaid taxes. Prior to joining Deloitte Tax LLP, Ms. Walker was Deputy to the Benefits Tax Counsel at the Office of Tax Policy at the United States Treasury Department and was formerly a partner-in-charge of the KPMG MidAtlantic Compensation and Benefits Practice, providing consulting services to individuals and corporate clients, and partner in the KPMG Washington National Tax Practice. In addition, she is an active member of the American Institute of Certified Public Accounts and has authored and co-authored numerous articles on compensation and employee benefits issues. Ms. Walker holds a Masters of Business Administration, University of North Carolina, Chapel Hill, North Carolina and a BA in Economics from Alfred University, Alfred NY.
(Chairperson IRSAC)

Cecily V. M. Welch

Ms. Welch, CPA, PFS, CFP®, is a Senior Tax Manager with S.J. Gorowitz Accounting and Tax Services, Inc., in Alpharetta, GA. She has over 18 years experience performing analysis of financial information to identify weaknesses, form recommendations, and implement solutions. She has a wide range of knowledge regarding tax compliance and planning for partnerships, corporations, individuals, trusts, estates, and gifting. In addition, she is the tax subject matter expert for multiple financial professionals including bankers, attorneys and investment brokers. She developed action steps and

measurement tools for implementing the strategic plan of the firm. Ms. Welch has lectured frequently to professional organizations and has experience in domestic and international financial audits. Ms. Welch is a member of AICPA and is active in the Georgia Society of CPA's – Tax Section and Estate Planning Section. She is currently treasurer on the board of VOX Teen Communications, Inc. and formally served on the CityDance Ensemble, Inc. and Choices Matter Development Foundation, Inc. boards. Ms. Welch holds a MBA from the University of Wisconsin and a BS in Accounting from North Carolina A&T State University. **(SBSE Subgroup Chair)**

Peter S. Wilson

Mr. Wilson, JD, CPA, is McGladrey, LLP's National Partner for Tax Quality and Risk Management in Washington, DC. He is responsible for quality assurance, risk management, and professional standards for the firm's \$450+ million tax practice. He has over 25 years experience as a practicing attorney and CPA. He chaired the task force that developed the ABA Tax Section comments on Circular 230 §10.34(a) (2009). He served as a member of the AICPA's §6694 Task Force (2008) and its Task Force on Tax Penalty Reform (2009 and 2010), as well as the ABA Tax Section working groups that developed comments on non-shelter amendments to Circular 230 (2006), and on monetary penalties for Circular 230 violations (2007). In addition, he authored McGladrey's comments on the tax return preparer registration regulations under §6109 and the related amendments to Circular 230 (2010). He is a member of the ABA, Tax Section, Standards of Tax Practice Committee, and Civil and Criminal Penalties Committee, and the AICPA, Tax Division. Mr. Wilson holds a JD from Albany Law School, Albany, NY, a B.S. from the LeMoyne College, Syracuse, NY, and an M.B.A. from Rensselaer Polytechnic Institute, Troy, NY. **(OPR Subgroup)**